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LB 113

exceptional, law-abiding citizens of the state of Nebraska who recognizes that you have a use tax liability and obtain the form, file it, and pay the tax. This bill does not affect or impede the operations of any Nebraska company. And in fact, it is to the advantage of your friends and your neighbors and your constituents who operate the small businesses in this state and collect taxes and remit them to the Department of Revenue. We owe it to the citizens of the state of Nebraska to have an equitable and fair enforcement of the existing laws of the state of Nebraska. That is what LB 113 is about. If we wish to ignore the laws of the state of Nebraska in the respect that we're ignoring them now with regard to enforcement of the use tax, I would suggest that that is a very shaky policy position for all of us to be in. We passed out one other piece of information for you, and that is the veto message from last...from 1995 when this same bill, in the form of LB 136, was passed by the Legislature and then vetoed by the Governor. I would call your attention to the last paragraph of that letter where it...where there's an indication that there is a commitment to work with the Revenue Committee and to involve the industry in a resolution of this issue. That has not happened. I don't think it's the fault of the Revenue Committee, but we once again have a gubernatorial veto which, in effect, says I don't wish to enforce or attempt to enforce some of the laws of the state of Nebraska. I would yield the rest of my time to Senator Kristensen.

PRESIDENT ROBAK: Senator Kristensen, there are four minutes remaining.

SENATOR KRISTENSEN: Thank you, Madam President, members of the Legislature. Obviously what LB 113 is all about is fairness, until, of course, there was the veto and now it's about integrity. What 113 really is after is information, and that information is to determine who is in compliance with our revenue laws and to enforce those laws that this body has seen fit to put on the books. That now appears to have changed. Senator Wickersham made reference to a letter that we received from the Department of Revenue, and I want to remark about that letter because it's going to set the tone for the working relationship, obviously, between the Revenue Committee and the Department of Revenue for the upcoming year. They talk about in